

January 30, 2002

Mr. Timothy Peterson  
FCC Common Carrier Bureau  
Accounting Safeguards Division  
445 Twelfth Street SW; Room 6-C466  
Washington, D.C. 20554

Re: CC Docket 00-199; 2000 Biennial Review; Comprehensive review of Accounting Requirements

Tim,

I am writing this in support of BellSouth's letter of January 18, 2002 requesting a modification to the effective date of the recent Accounting Order released November 5, 2001. The Order calls for certain accounting rule changes to take effect six months after publication in the Federal Register. A mid-year effective date would be impractical for many of these required accounting changes. SBC would prefer to implement some of the changes at the beginning of its fiscal year and its ARMIS year, which, like other LECs is January 1. As clarified in the related Errata Order released January 18, 2002, the final Order will also allow carriers to elect implementation as early as 1/1/2002. However, SBC is not prepared to implement all of the specified changes with effective 1/1/2002.

Therefore SBC requests the Commission to modify the effective date to "no later than 1/1/2003", while leaving the option of early election for some of the changes as specified in the Errata Order. Such an effective date would be consistent with the implementation practices of general accounting authorities, which are intended to allow accounting changes to be synchronized with the start of companies' fiscal years. Since the Commission also intended to allow early election for some of the changes, the words "no later than 1/1/2003" would serve both intentions well.

Sincerely,

Albert M. Syeles, CMA

CC: C. Matthey  
A. Multz  
M. Henze, BellSouth